Exhibit 29

State of California ex. rel. Ven-A-Care of the Florida Keys, Inc. v. Abbott Laboratories, Inc., et al.

Exhibit to the Declaration of Rita Hanscom in Support of Plaintiffs' Sur-Reply in Opposition to Dey, Inc. and Dey, L.P.'s Motion for Partial Summary Judgment

DEY LABORATORIES

MEMORANDUM

TO:

Sales and Marketing

cc:

R. F. Mozak

FROM:

Helen Burnham

DATE:

May 30, 1995

Re:

ALBUTEROL WAC PRICING

Attached is a copy of a fax sent to all database managers to update their records with our wholesale acquisition cost (WAC) for albuterol.

As you know, the following states are now using WAC instead of AWP to calculate Medicaid reimbursement:

- Alabama
- Colorado
- Florida
- Maryland
- Massachusetts

WAC is not representative of our published wholesale list prices, but like AWP, is used for calculation of reimbursement. Our updated WAC values are in line with the Warrick WAC values provided by First Data Bank and should level the playing field for Medicaid reimbursement.

Please give me a call if you have any questions.

HB:mf